

EXHIBIT A

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Aron J. Frakes
Attorney at Law
ajfrakes@mwe.com
312.984.7598

February 22, 2008

VIA FACSIMILE AND FEDERAL EXPRESS

Labor Commissioner, State of California
Department of Industrial Relations
Division of Labor Standards Enforcement
2031 Howe Avenue, Suite 100
Sacramento, California 95825
Fax: (916) 263-2853

Attention: Pamela Sells, Deputy Labor Commissioner

Re: *Carol-Ann Tognazzini v. Vesta Strategies, LLC*
State Case No. 08 - 56948 1 PS

Dear Ms. Sells:

By this letter, Vesta Strategies, LLC ("Vesta Strategies") disputes the wage claim filed by Carol-Ann Tognazzini in its entirety. Vesta Strategies disputes Ms. Tognazzini's wage claim for at least the following reasons.

Ms. Tognazzini was on Vesta Strategies' payroll from December 21, 2006 through December 7, 2007. Ms. Tognazzini was hired by Vesta Strategies' former CEO, Robert Estupinian. Ms. Tognazzini is a close personal friend of Mr. Estupinian's wife, Ginny Estupinian. However, Vesta Strategies is not aware of *any* work that Tognazzini did for Vesta Strategies. To the extent that she did anything for Vesta Strategies, it certainly did not justify her salary.

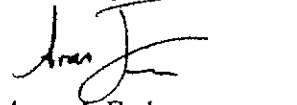
Instead, upon information and belief, Ms. Tognazzini was on Vesta Strategies' payroll solely to allow her to state that she was employed and had income in order to qualify for a loan to purchase a house. Upon information and belief, prior to her purported employment with Vesta Strategies, Ms. Tognazzini was unemployed. Upon information and belief, Ms. Tognazzini has been in the market to purchase a house. If she was unemployed, and did not have any income, then Ms. Tognazzini would not have qualified for a loan to purchase a house. Upon information and belief, Robert Estupinian put Ms. Tognazzini on the Vesta Strategies payroll and paid her income solely so that Ms. Tognazzini could show lenders that she was employed and qualify for a loan. Ms. Tognazzini's alleged employment with Vesta Strategies was nothing more than a sham to trick mortgage companies into believing that she was employed and had a steady stream of income.

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Ms. Tognazzini's employment with Vesta Strategies was terminated on December 7, 2007, which was shortly after Vesta Strategies learned of these facts. Ms. Tognazzini therefore did not earn any of her salary from Vesta Strategies, including but not limited to the wages she claims for the week from November 24, 2007 through her termination on December 7, 2007. Indeed, Vesta Strategies has sued to recover all amounts that it paid to Ms. Tognazzini.

For at least these reasons, Vesta Strategies respectfully requests that the Labor Commissioner deny Ms. Tognazzini's wage claim in its entirety. Vesta Strategies reserves the right to supplement or amend this response to Ms. Tognazzini's wage claim as necessary and as additional facts are discovered.

Sincerely,

A handwritten signature in black ink, appearing to read 'Aron J. Frakes', with a long horizontal line extending from the end of the signature.

Aron J. Frakes

cc: Paul E. Chronis

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